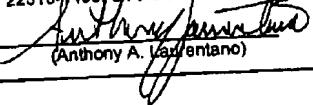


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OCT 26 2007

Docket No.: TOW-063
(PATENT)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Dated: October 26, 2007 Signature: 
(Anthony A. Leventhal)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Naoyuki Enjoji *et al.*

Application No.: 10/768,438

Confirmation No.: 8750

Filed: January 29, 2004

Art Unit: 1745

For: FUEL CELL SYSTEM

Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 26, 2007 (Paper No. 20070724), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.